

Serial No. 10/802,596
Amendment dated October 18, 2006
First Office Action dated May 18, 2006

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REMARKS/ARGUMENTS

Claims 9 through 24 are pending in the application. The Abstract, Title and claim 9 are objected to. Claims 11, 12, 15, 16, 19, 20, 23 and 24 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which Applicant regards as the invention. Claim 9, 13, 17 and 21 are rejected under 35 U.S.C. §102(b) as being anticipated by Chen et al., U.S. Pat. No. 5,652,687 (hereinafter "Chen"), and Deroux-Dauphin, U.S. Pat. No. 4,829,659 (hereinafter "Deroux-Dauphin"). Claims 10, 14, 18, and 22 were rejected under 35 U.S.C. §103(a) as being unpatentable over Chen et al and Deroux-Dauphin, in view of Armstrong et al., U.S. Pat. No. 5,901,432. Claims 9 and 11 are amended to correct a clerical error. Claims 17-24 are cancelled without prejudice or disclaimer.

With regard to the Office Action's objections to the title, the title is amended as per the Office Action's suggestion.

The Office Action further objects to the Abstract, specifically that the subject matter of independent claim 9 does not appear to be directed toward the Abstract. *See* Office Action dated 5/18/2006, paragraph 2. Applicant submits independent claim 9 is an embodiment method, and the Abstract is not meant to reflect only this embodiment or any other single claimed embodiment. The objection should be withdrawn.

With regard to the Office Action's rejections under §112, second paragraph, the Office Action's assertions are erroneous. The phrase "a material" to describe "a material on which an etching speed through iron milling...", found in claim 11 clearly indicates the phrase is not referring to a previously recited element or layer. Applicant submits amended claims 11 and 12 overcome any other grounds for rejection as well. The §112 rejections should be withdrawn.

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Applicant submits the cited references do not teach suggest or describe “[a] method of manufacturing a thin film magnetic head comprising ... wherein the first magnetic layer including the first pole tip portion is formed of the plating film as a single layer” (e.g., as described in amended claim 1).

The Office Action asserts Chen teaches a first magnetic layer P2 is formed with the first pole tip portion P2(T) as the plating film and as one, single continuous layer, citing Figure 7. See Office Action dated 5/18/2006, paragraph 8. Applicant disagrees.

An examination of Figure 7 shows the cited first magnetic layer P2 is divided into two parts (layers P2(T) and P2T), that are *separated* by layer 116. Therefore, the cited first magnetic layer P2 is not a *single continuous* layer as asserted by the Office Action, but a multi-layered element dissimilar from that described in the embodiment of claim 1. The description of Chen further supports this conclusion. See e.g., column 6, lines 56-67 (“As shown in FIGS. 7, 8A and 8B, the pole tip layer P2(T) is magnetically connected to the top pole layer (P2) 104 at 116.”).

Deroux-Dauphin and Armstrong fail to make up for the deficiencies of Chen. Although both references are generally directed toward producing a magnetic read/write head, they fail to teach, suggest or describe at least a first magnetic layer including the first pole tip formed of the plating film as a single layer.

Since in order to support a proper §102(b) rejection, the Chen reference must describe each and every limitation of independent claim 1 and it does not, the Chen reference is inadequate to support a proper §102(b) rejection, and the current rejection should be withdrawn. Claims 10-16 are allowable for depending from allowable base claims.

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Request for Allowance

It is believed that this Amendment places the application in condition for allowance, and early favorable consideration of this Amendment is earnestly solicited.

If, in the opinion of the Examiner, an interview would expedite the prosecution of this application, the Examiner is invited to call the undersigned attorney at the telephone number listed below.

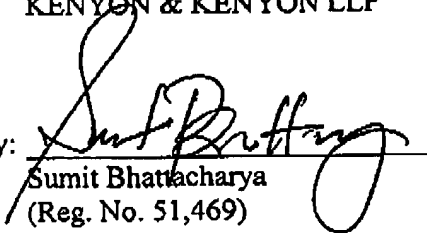
The Office is hereby authorized to charge any fees, or credit any overpayments, to Deposit Account No. 11-0600.

Respectfully submitted,

KENYON & KENYON LLP

Dated: October 18, 2006

By:


Sumit Bhattacharya
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